



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 648]

नई दिल्ली, बुधवार, नवम्बर 06, 2019/कार्तिक 15, 1941

No. 648]

NEW DELHI, WEDNESDAY, NOVEMBER 06, 2019/KARTIKA 15, 1941

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 6 नवम्बर, 2019

सा.का.नि. 825(अ).—केंद्रीय प्रत्यक्ष कर बोर्ड, आयकर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 139क द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :-

संक्षिप्त नाम और प्रारंभ-(1) इन नियमों का संक्षिप्त नाम आयकर (बारहवाँ संशोधन) नियम, 2019 है।

(2) ये 1 सितंबर, 2019 को प्रवृत्त हुए समझे जाएंगे।

2. आयकर नियम, 1962 के परिशिष्ट II में, --

- (1) प्ररूप सं. 3कग, 3कघ, 8, 10गगख, 10गगखक, 10 गगखख, 10गगखखक, 10गगखग, 10गगखघ, 12ख, 13, 27क, 27ख और 34च में शब्दों और अक्षरों "स्थायी खाता संख्यांक" जहां कहीं भी वे आते हैं, के स्थान पर "स्थायी खाता संख्यांक या आधार संख्यांक" शब्द रखे जाएंगे;
- (2) प्ररूप सं. 3गक, 3गख, 3गड.क, 3गड.घक, 3गड.च, 3गड.चक, 3गड.चख, 3गचक, 3गछ, 5ख, 10चख, 10चग, 12खख, 15गग, 26कध, 26थकक, 31, 33, 34ग, 34घक, 34ड. और 52क, में शब्दों "स्थायी खाता संख्यांक" जहां कहीं भी वे आते हैं, के स्थान पर "स्थायी खाता संख्यांक या आधार संख्यांक" शब्द रखे जाएंगे;
- (3) प्ररूप सं. 3गघ, 3गछ, 26थख, 26थग, 30क, 45घ और 49ख में शब्दों, कोष्ठकों और अक्षरों "स्थायी खाता संख्यांक (पैन)" जहां कहीं भी वे आते हैं, के स्थान पर "स्थायी खाता संख्यांक या आधार संख्यांक" शब्द रखे जाएंगे;
- (4) प्ररूप सं. 3गड.छ, 3गड.ज, 3गड.झ, 3गज, 10गगख, 10गगखक, 10गगखख, 10गगखखक, 10गगखग, 10गगखघ, 10चक, 12खक, 15गक 15गग, 15छ, 15ज, 16, 16क, 16ख, 16ग, 26क, 26कध, 27खक, 27ग,

- [illegible]

- (क) मद 8 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (ख) मद 9 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (29) प्ररूप सं. 49ग में, -
- (क) मद 4 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (ख) मद 18 और मद 21 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (30) प्ररूप सं. 49घ में, --
- (क) शब्द “स्थायी खाता संख्यांक” के स्थान पर दोनों स्थानों पर जहां वे आते हैं “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (ख) मद 7 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (31) प्ररूप सं. 64ड. के मद 6 और मद 9 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (32) प्ररूप 67 में,
- (क) मद 2 में, शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;
- (ख) ‘सत्यापन’ शीर्ष के अधीन शब्द “स्थायी खाता संख्यांक” के स्थान पर “स्थायी खाता संख्यांक या आधार संख्यांक” शब्द रखे जाएंगे;

[अधिसूचना सं. 95/2019/फा.सं.370142/15/2019-टीपीएल]

अंकुर गोयल, अवर सचिव

स्पष्टीकारक ज्ञापक – यह प्रमाणित किया जाता है कि इन संशोधन नियमों को भूतलक्षी प्रभाव देने से किसी भी व्यक्ति पर प्रतिकूल प्रभाव नहीं पड़ रहा है।

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग 2, खंड 3 उपखंड (i) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना सं. सा.का.नि. 701(अ), तारीख 30th सितम्बर, 2019 द्वारा अंतिम संशोधन किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th November, 2019

G.S.R .825(E).— In exercise of the powers conferred by section 139A, read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement. – (1) These rules may be called the Income-tax (12th Amendment) Rules, 2019.

(2) They shall be deemed to have come into force from the 1st day of September, 2019.

2. In the Income-tax Rules, 1962, in Appendix-II,-

(1) in Form Nos. 3AC, 3AD, 8, 10CCB, 10CCBA, 10CCBB, 10CCBBA, 10CCBC, 10CCBD, 12B, 13, 27A, 27B and 34F, for the words and letters “Permanent Account No.”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

- (2) in Form Nos. 3CA, 3CB, 3CED, 3CEDA, 3CEF, 3CEFA, 3CEFB, 3CFA, 3CI, 5B, 10FB, 10FC, 12BB, 15CC, 26AS, 26QAA, 31, 33, 34C, 34DA, 34E and 52A, for the words “Permanent Account Number”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (3) in Form Nos. 3CD, 3CG, 26QB, 26QC, 30A, 45D and 49B, for the words, brackets and letters “Permanent Account Number (PAN)”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (4) in Form Nos. 3CEG, 3CEH, 3CEI, 3CH, 10CCB, 10CCBA, 10CCBB, 10CCBBA, 10CCBC, 10CCBD, 10FA, 12BA, 15CA, 15CC, 15G, 15H, 16, 16A, 16B, 16C, 26A, 26AS, 27BA, 27C, 27D, 29C, 34B, 34BA, 35, 36, 36A, 64, 64A, 64D and 68, for the letters “PAN”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (5) in Form Nos. 10CCD, 10CCE and 56FF, for the letters “PAN No.”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (6) in Form Nos. 26Q, 27 EQ and 27Q,—
- (a) for the words, brackets and letters “Permanent Account Number (PAN)”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) for the letters “PAN”, wherever they occur, the words “Permanent Account Number or Aadhaar Number”, shall be substituted;
- (7) in Form Nos. 10BA, 56F, 56G and 56H, for the words “permanent account number”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (8) in Form No. 58B, for the words “permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (9) in Form Nos. 64B and 64C, in item 3, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (10) in Form No. 3CE,—
- (a) for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) in the Annexure, in PART A, in item 3, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (11) in Form Nos. 3CEA and 3CEAA, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (12) in Form No. 3CEB,—
- (a) for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) in the Annexure, in PART A, in item 3, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (13) in Form No. 3CEC, in item 1, in sub-item (b), for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (14) in Form No. 3CEJ,—
- (a) for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) in the ‘Annexure to Form No. 3CEJ’, in item 3, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (15) in Form No. 3CF-I, in item 12, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (16) in Form Nos. 3CF-II and 3CF-III, in item 11, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(17) in Form No. 3CJ, in item 5, for the words, brackets and letters “Permanent Account Number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(18) in Form No. 10CCF,—

(a) for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure A, in item 3, for the words “Permanent Account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(19) in Form No. 10DA,—

(a) for the words “permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure, in item 3, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(20) in Form No. 10E, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(21) in Form No. 10F,—

(a) for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) for the words, brackets and letters “Permanent Account Number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(22) in Form No. 13,—

(a) in item 2, in sub-item (iii), for the words and letters “Permanent Account No.”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure I and Annexure III, for the words, brackets and letters “Permanent account number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(23) in Form No. 24Q,—

(a) for the words, brackets and letters “ Permanent Account Number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) for the letters “PAN”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(24) in Form No. 26QA,—

(a) in item 1, for the words, brackets and letters “Permanent Account No. (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in item 3, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(25) in Form No. 29C,—

(a) in item 1, for the letters “PAN”, the words “ Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in Annexure A, in item 3, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(26) in Form No. 30C, in item 6, —

(a) for the letters “PAN”, the words “ Permanent Account Number or Aadhaar Number” shall be substituted;

(b) after figures and letter “139A”, the words “ or Aadhaar Number” shall be inserted;

(27) in Form No. 34D, in item 4, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(28) in Form No. 34EA,—

(a) in item 8, for the words “Permanent Account Number” , the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in item 9, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(29) in Form No. 49C,—

(a) in item 4, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in item 18 and item 21, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(30) in Form No. 49D,—

(a) for the words “Permanent Account Number”, occurring at both the places, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in item 7, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(31) in Form No. 64E, in item 6 and item 9, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(32) in Form No. 67,—

(a) in item 2, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) under the heading ‘Verification’, for the words “permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted.

[Notification No. 95/2019/F.No. 370142/15/2019-TPL]

ANKUR GOYAL, Under Secy.

Explanatory Memorandum: It is hereby certified that no person is being adversely affected by giving retrospective effect to these amendment rules.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. No. 701(E), dated the 30th September, 2019.